



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Robert Casey, Jr.
DOCKET NO.: 16-07221.001-R-1
PARCEL NO.: 18-33.0-203-001

The parties of record before the Property Tax Appeal Board are Robert Casey, Jr., the appellant; and the St. Clair County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **St. Clair** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,228
IMPR.: \$10,772
TOTAL: \$14,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the St. Clair County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a 1½-story dwelling of frame construction with vinyl siding.¹ The subject is approximately 119 years old and contains 1,771 square feet of living area. The subject features a partial unfinished basement, central air conditioning and a 2-car detached garage. The subject is on an 8,712 square foot site located in New Athens, New Athens Township, St. Clair County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument the appellant completed Section IV - Recent Sale Data of the appeal form reporting the subject was purchased from the Federal Home Loan Mortgage Corporation on May 2, 2013 for \$38,500. The sale was through a realtor, was not between family or related corporations, was advertised for sale through the Multiple Listing Service, and was on the market three months.

¹ The appellant reported vinyl siding had been installed on the dwelling, but the appellant did not disclose the date of the installation other than it was after the purchase date.

The appellant also submitted an appraisal report prepared by Blake Diewald, Certified Residential Real Estate Appraiser, estimating the subject property had a market value of \$55,000 as of March 20, 2013. The appraiser analyzed four similar comparables that sold from April 2012 to February 2013 for prices ranging from \$53,000 to \$77,000. Comparable #5 was an active listing as of the appraisal date.

In the Appraisal Report, the appraiser acknowledges the subject had been listed for sale for 118 days at \$44,900 and was reduced to \$39,900 for 10 days before going under contract on February 27, 2013.

In an attached letter, the appellant states, "I have made the following improvement to the property: INSTALLATION OF VINYL SIDING TO THE EXTERIOR." The appellant also stated, "...I feel real estate property values in my area have been stagnant for the last few years and have not increased. If anything, they have decreased." Based on this evidence, the appellant requested the total assessment be reduced to \$12,833 which reflects the sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$29,427. The subject's assessment reflects a market value of \$88,105 when using the 2016 three-year average median level of assessment for St. Clair County of 33.40% as determined by the Illinois Department of Revenue.

The board of review did not submit any sales comparables in evidence, nor did they refute the subject's sale or the appellant's claim that the real estate market is stagnant. The board of review did state the appraisal was insufficient as it was an appraisal from 2013. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted evidence that the subject sold 32 months prior to the assessment date at issue for \$38,500. The appellant also submitted an appraisal with an effective date 33 months prior to the subject's assessment date in which the appraiser estimated the subject's market value at \$55,000. The appraiser was aware the subject was on the market for 118 days with an asking price of \$44,900. The price was then lowered to \$39,900 for 10 days prior to being sold for \$38,500. The market value conclusion in the appraisal report was higher than the asking prices with no explanation from the appraiser.

The board of review submitted no evidence to support their assessment.

The Board finds that, although both the sale of the subject and the appraisal report are somewhat dated, they are the only market-based evidence in the record. That said, the Board shall make a determination of the subject's correct assessment, regardless of the quality of the evidence. The Board finds the board of review did not refute the sale of the subject in May 2013 for \$38,500, nor did the board of review refute the appellant's claim that the real estate market in the subject's area is stagnant or declining. The Board further finds the sale of the subject is the best evidence of market value in the record. After adjusting the subject for the installation of vinyl siding after the sale, the Board finds a reduction in the subject's assessment based on overvaluation is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 21, 2020



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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